



ORDINANCE No. 28 OF 1959
INCOME TAX (AMENDMENT) ORDINANCE, 1959



I assent.

D. M. ...

Officer Administering
the Government.

21st December, 1959.

BRITISH GUIANA.

Arrangement of Sections.

Section

1. Short title and commencement.
2. Amendment of section 10 of Chapter 299.

AN ORDINANCE to amend the Income Tax Ordinance.

Enacted by the Legislature of British Guiana:—

1.(1) This Ordinance may be cited as the Income Tax (Amendment) Ordinance, 1959, and shall be construed and read with the Income Tax Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same.

A.D. 1959.
Short title
and com-
mencement.
Cap. 299.

(2) This Ordinance shall be deemed to have come into operation on the 1st January, 1959.

Amendment
of section 10
of Chapter
299.

2. Section 10 of the Principal Ordinance, as amended from time to time, is hereby further amended by —

(a) the insertion of the following proviso after paragraph (d) —

“Provided that a fair or fairs shall not be deemed to be a trade or business for the purposes of this paragraph unless the number of days on which such fair is held, or the aggregate number of days on which such fairs are held, exceeds seven days in the year immediately preceding any year of assessment;”

(b) the insertion after paragraph (w) of the following paragraph —

“(x) the income of the British Guiana Credit Corporation.”

Passed by the Legislative Council this twenty-fifth day of November, nineteen hundred and fifty-nine.

i. Cunningham
Clerk of the Legislature

(M.P. IT. No. 15/53 III).

(Leg. Bill 30/1959).